

**Illinois Department of Revenue
Regulations**

Title 86 Part 150 Section 150.1201 General Information

TITLE 86: REVENUE

**PART 150
USE TAX**

**SUBPART K: INCORPORATION OF ILLINOIS RETAILERS' OCCUPATION
TAX REGULATIONS BY REFERENCE**

Section 150.1201 General Information

To avoid needless repetition, the substance and provisions of all Retailers' Occupation Tax Regulations, (86 Ill. Adm. Code 130), (whether characterized as Rules, Articles or by some other designation), which are now in effect or which may hereafter be amended or promulgated, and which are not incompatible with the Use Tax Act or any special Regulations that may be promulgated by the Department thereunder, are incorporated herein by reference and made a part hereof.

(Source: Amended and effective May 21, 1962)